

The Inspector General (IG) Act Amendments of 1988 require departments and agencies to report twice a year to Congress on the actions they have taken and the amount of funds recovered or saved in response to the IG's audit recommendations. This management report gives the status of IG reports in the Department, and summarizes the results of actions taken to implement IG audit recommendations during the reporting period.

Background

Departmental Findings

For the fiscal year covered by this report, the Department accomplished the following:

- Initiated action to recover \$416 million through collection, offset, or other means (see Table I);
- Completed action to recover \$305 million through collection, offset, or other means (see Table I);
- Initiated action to put to better use \$549 million (see Table II); and
- Completed action that over time will put to better use \$549 million (see Table II).

At the end of this period there are 297 reports over a year old with uncollected balances or unimplemented monetary findings. The reasons these reports are still pending are found in the notes to the tables.

The HHS Process

There are three key elements to the HHS audit resolution and follow-up process:

- The HHS components have lead responsibility for implementing and follow-up on most IG and independent auditor recommendations;
- The Assistant Secretary for Budget, Technology, and Finance (ASBTF) establishes policy and monitors OPDIV compliance with audit follow-up requirements; and
- If necessary, the ASBTF or the Deputy Secretary resolves conflicts between the HHS components and the Office of the Inspector General.

Departmental Conflict Resolution

In the event that OPDIV and IG staff cannot resolve differences on specific report recommendations, a conflict resolution mechanism is available.

There were no disagreements requiring the convening of the Conflict Resolution Council.

Appendix G - Management Report on Final Action

Status of Audits In the Department

In general, OPDIVs follow up on IG recommendations effectively and within regulatory time limits. The OPDIVs usually reach a management decision within the six-month period that is prescribed by PL 100-504 and OMB Circular A-50. For the most part, they also complete their final actions on IG reports, including collecting disallowed costs and carrying out corrective action plans, within a reasonable amount of time. However, we continue to monitor this area to improve procedures and assure compliance with corrective action plans.

and implementing recommendations to put funds to better use. Disallowed costs are those costs that are challenged because of a violation of law, regulation, grant, etc. Costs associated with recommendations that funds be put to better use through cost avoidance, budget savings, etc. The tables are set up according to the requirements of section 106(b) of the IG Act Amendments of 1988 (PL 100-504).

Report on Final Action Tables

The following tables summarize the Department's actions in collecting disallowed costs

Table I
Management Action on Costs Disallowed in Inspector General Reports
As of September 30, 2001 (in thousands)

	Number	Disallowed Cost
A. Reports for which final action had not been taken by the commencement of the reporting period.¹	403	\$ 535,456
B. Reports on which management decisions were made during the reporting period.²	233	415,729
Subtotal (A & B)	636	\$ 951,185
C. Reports for which final action was taken during the reporting period:		
(i) The dollar value of disallowed costs that were recovered through collection, offset, property in lieu of cash, or otherwise.	178	304,586
(ii) The dollar value of disallowed costs that were written off by management.	11	11,249
Subtotal (i & ii)	189	\$ 315,835
D. Reports for which no final action has been taken by the end of the reporting period.³	447	\$ 635,350

¹ Includes adjustments of amended disallowances and disallowances excluded from the previous reporting period.

² This represents the amount of management concurrence with the Inspector General's recommendations. This amount includes \$232,262 in management decisions recorded in Part B, above, that has not been recorded for the 2001 Office of Inspector General's Semi-Annual Reports, Table I, Line C.

³ Includes the list of Audits (starting on page G.4) over one year old with outstanding balances to be collected. It includes audits under administrative or judicial appeal, under current collection schedule and legislatively uncollectible.

Appendix G - Management Report on Final Action

Table II
Management Action on OIG Reports With Recommendations That Funds Be Put to Better Use
As of September 30, 2001

	Number	Disallowed Cost
A. Reports for which final action has not been taken by the commencement of the reporting period.	4	\$ 9,048,608
B. Reports on which management decisions were made during the reporting period.	9	549,048,631
Subtotal (A & B)	13	\$ 558,097,239
C. Reports for which final action was taken during the reporting period:		
(i) The dollar value of recommendations that were actually completed:		
– Based on management action	9	549,048,631
– Based on legislative action	0	0
(ii) The dollar value of recommendations that management has subsequently concluded should not or could not be implemented or completed	0	0
Subtotal (i & ii)	9	\$ 549,048,631
D. Reports for which no final action has been taken by the end of the reporting period. ⁴	4	\$ 9,048,608

⁴ Includes the following list of four reports with recommendations to put funds to better use that were pending for more than one year. These reports involve major policy questions as well as legislative remedies that are difficult and time consuming to resolve.

Reports Containing Recommendations To Put Funds to Better Use Pending More Than One Year
As of September 30, 2001

Audit Number	Auditee	Date Issued	Amount	Explanations
04-95-02110	SC BC (Hospice of Lake & Sumter, Inc.) – ORT	04/97	\$2,500,000	CMS is reassessing whether seeking the identified OIG hospice overpayment is the appropriate action to take.
05-95-00060	Wisconsin Department of Health and Social Services	09/97	\$2,400,000	The State of Wisconsin plans to establish a workgroup to meet and review HMO financial data related to Medicaid HMOs.
06-92-00043	BC/BS of Texas, Inc. – GME Costs	03/94	\$4,078,960	Corrective action cannot be implemented pending the resolution of an objection lodged by the providers' legal counsel with the OIG and OGC.
06-95-00095	Palmetto Gov. Ben. Admin. (Family Hospice/Dallas)–ORT	04/97	\$69,648	CMS is reassessing whether seeking the identified OIG hospice overpayment is the appropriate action to take.

Summary:

HHS component: Centers for Medicare & Medicaid Services

Total Number of Reports: 4

Total Amount for Better Use: \$9,048,608

HHS Audit Reports Over One Year Old With Outstanding Balances To Be Collected

As of September 30, 2001

OPDIV	Audit Report Number	Auditee	Date Issued	Amount (in dollars)	Comments
ACF	04-89-06323	Tallapossa Caa/HS	Aug-1990	\$ 5,934	Payment plan
ACF	03-91-14545	PA/Win-Demo	Jun-1991	252,362	Appeal process
ACF	02-91-14405	Bedford Stuyvesanto/O	Mar-1992	67,170	Referred to DOJ
ACF	06-90-00052	Mexican Amer/Discret	Apr-1992	112,234	Referred to DOJ/ Payment plan
ACF	08-9217549	Rapid City Amer/Seds	Jun-1992	30,248	Transferred to Treasury Offset Program
ACF	04-91-06594	Mountain Valley/HS	Sep-1992	196,213	Referred to DOJ
ACF	04-92-17186	Mountain Valley/HS	Sep-1992	203,420	Referred to DOJ
ACF	04-93-23833	Mountain Valley/HS	Jul-1993	212,759	Referred to DOJ
ACF	08-92-00598	Anishinaubag	Aug-1993	26,361	Transferred to Treasury Offset Program
ACF	09-92-06592	Intertribal Cnl/Hs	Sep-1993	131,812	Payment plan
ACF	09-93-21254	Arizona/HS	Sep-1993	85,511	Transferred to Treasury Offset Program
ACF	09-93-23668	Center of ED/HS	Nov-1993	12,070	Pursuing collection
ACF	04-93-20785	Florida Refugee	Dec-1993	46,820	Pursuing collection
ACF	09-93-26204	Tohono O Odham/HS	Feb-1994	90,077	Appeal process
ACF	04-94-28234	NW Georgia Service/HS	Feb-1994	578,045	Transferred to Treasury Offset Program
ACF	01-91-06601	Connecticut/OCS	Mar-1994	224,099	Transferred to Treasury Offset Program
ACF	03-93-21104	PA/CSBG	Mar-1994	150,000	Appeal process
ACF	04-93-00051	Haitian Task	Mar-1994	200,207	Referred to DOJ
ACF	09-94-28246	Butte County CAC	Apr-1994	8,826	Payment plan
ACF	04-94-30737	Mountain Valley/HS	Jul-1994	39,095	Referred to DOJ
ACF	04-94-31826	W. Central GA, CAC/HS	Jul-1994	141,505	Transferred to Treasury Offset Program
ACF	09-92-06550	Butte County CAC	Aug-1994	66,300	Payment plan
ACF	09-94-27281	Arizona Affiliated H/S	Sep-1994	2,563	Appeal process
ACF	04-94-26346	Putnam-Clay-Flagler/H	Sep-1994	86,292	Transferred to Treasury Offset Program
ACF	09-94-30207	Fresno County/HS	Nov-1994	22,062	Appeal process
ACF	04-95-32922	Putnam-Clay-Flagler/H	Jan-1995	178,320	Transferred to Treasury Offset Program
ACF	01-94-25904	Massachusetts/CCDBG	Feb-1995	9,225	Appeal process
ACF	09-95-35961	Fresno County/HS	Aug-1995	29,215	Appeal process
ACF	03-94-27065	PA/CSBG	Sep-1995	150,000	Appeal process
ACF	03-95-33212	PA/CSBG	Sep-1995	137,207	Appeal process
ACF	06-95-36853	Albuq-Bernalillo/HS	Nov-1995	208,445	Appeal process
ACF	01-95-37194	Indian Township/Liea	Mar-1996	44,244	Appeal process
ACF	03-96-39886	Halifax CCA/HS	May-1996	53,281	Payment plan
ACF	09-95-31383	Cocopah/HS	May-1996	76,861	Appeal process
ACF	05-95-00022	ILL/IV-E	Jul-1996	\$ 89,239	Pursuing collection
ACF	06-96-40858	Caddo H/S	Aug-1996	43,339	Payment plan
ACF	01-96-38182	Connecticut/FC	Sep-1996	50,292	Appeal process
ACF	04-96-38688	State of KY	Oct-1996	8,049	Pursuing collection

HHS Audit Reports Over One Year Old With Outstanding Balances To Be Collected

As of September 30, 2001

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ACF	01-96-39813	Pleasant Point/Liea	Nov-1996	18,266	Transferred to Treasury Offset Program
ACF	02-95-33649	Puerto Rico	Dec-1996	1,433	Appeal process
ACF	02-95-02005	Middlesex County/HS	Dec-1996	173,656	Appeal process
ACF	01-96-43461	Connecticut/IV-E	Jan-1997	1,902	Appeal process
ACF	04-96-44126	Anderson-Oconee/HS	Feb-1997	143,366	Transferred to Treasury Offset Program
ACF	06-97-44674	Tri-County	Apr-1997	34,703	Transferred to Treasury Offset Program
ACF	01-95-32620	Connecticut/FC	May-1997	4,070	Pursuing collection
ACF	09-93-00106	CA/Rufugee	May-1997	29,269	Pursuing collection
ACF	08-96-01024	Child Opportunity Program	Jun-1997	1,104,700	Transferred to Treasury Offset Program
ACF	03-97-43787	Virginia/CCDBG	Jun-1997	937,769	Pursuing collection
ACF	04-97-45327	Mobile Community Action	Jul-1997	127,705	Transferred to Treasury Offset Program
ACF	03-95-00451	DC/FC	Aug-1997	420,606	Pursuing collection
ACF	06-97-47939	Albuq/Bernalillo	Aug-1997	210,330	Transferred to Treasury Offset Program
ACF	09-93-00083	CA/Child Support	Sep-1997	1,429,837	Pursuing collection
ACF	02-97-47637	Puerto Rico IV-B	Sep-1997	9,703	Pursuing collection
ACF	03-97-47731	Delaware	Sep-1997	11,880	Pursuing collection
ACF	06-97-46216	E Texas Family Srv	Sep-1997	12,497	Transferred to Treasury Offset Program
ACF	01-97-44081	Vermont	Oct-1997	28,252	Pursuing collection
ACF	04-97-47475	Wash Cty Support Inc.	Nov-1997	273,151	Payment plan
ACF	05-97-48402	Montgomery Co CAA	Nov-1997	79,374	District Court
ACF	03-97-48850	Little Neighborhood	Nov-1997	91,193	Transferred to Treasury Offset Program
ACF	06-97-47730	Tri-County Head Start	Dec-1997	2,451	Transferred to Treasury Offset Program
ACF	03-97-00587	Little Neighborhood	Jan-1998	300,465	Transferred to Treasury Offset Program
ACF	09-96-00071	CA/IV-E	Apr-1998	15,693,626	Pursuing collection
ACF	09-96-40113	Protective & Adv Mariana	Apr-1998	80,574	Appeal process
ACF	09-96-40114	Protective & Adv Mariana	Apr-1998	36,988	Appeal process
ACF	09-96-40115	Protective & Adv Mariana	Apr-1998	56,344	Appeal process
ACF	04-97-49121	Florida	May-1998	282,553	Transferred to Treasury Offset Program
ACF	09-96-00066	California	Jun-1998	4,504,493	Pursuing collection
ACF	06-97-48284	E Texas Family Srv	Nov-1998	\$ 9,130	Transferred to Treasury Offset Program
ACF	04-98-49931	Sumter County Opport	Nov-1998	94,829	Appeal process
ACF	08-98-01036	Ogden Area CA/HS	Nov-1998	496,407	Appeal process
ACF	02-97-47931	Puerto Rico	Jan-1999	307,996	Pursuing collection
ACF	06-97-48531	Texas DHS	Jan-1999	11,209	Pursuing collection
ACF	06-99-54784	Texas DP&R/FC	Jan-1999	8,057	Pursuing collection
ACF	06-97-47756	Louisiana DSS/FC	Feb-1999	7,470	Pursuing collection

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ACF	09-99-55450	Farm Supp Srv Bay Area	Mar-1999	13,892	Appeal process
ACF	03-99-53419	Delaware DHSS	Mar-1999	45,404	Pursuing collection
ACF	09-96-39178	AZ Aff Tribes	Mar-1999	258,824	Transferred to Treasury Offset Program
ACF	09-96-43765	AZ Aff Tribes	Mar-1999	66,526	Transferred to Treasury Offset Program
ACF	05-98-51567	Ohio DHHS	Mar-1999	14,334	Pursuing collection
ACF	04-99-55653	Tennessee	Mar-1999	38,487	Pursuing collection
ACF	10-97-47406	Idaho/IV-D OCSE	Apr-1999	88,817	Pursuing collection
ACF	04-96-00105	Delta Foundation	Apr-1999	1,225,291	Payment plan
ACF	08-97-43975	Oglala Sioux Tribe	May-1999	6,494	Transferred to Treasury Offset Program
ACF	03-99-59858	Virginia/FC	Jun-1999	4,830	Pursuing collection
ACF	03-98-52659	DC/CSBG	Jul-1999	173,116	Pursuing collection
ACF	10-98-50308	Coastal Community AC	Jul-1999	5,274	Transferred to Treasury Offset Program
ACF	09-95-00091	Walter McDonald Asso.	Jul-1999	23,553	Payment plan
ACF	10-97-49306	Alaska	Jul-1999	5,716	Pursuing collection
ACF	09-98-00075	California/IV-E	Aug-1999	38,953,679	Pursuing collection
ACF	04-96-00107	Harambee Child Level	Aug-1999	124,811	Transferred to Treasury Offset Program
ACF	07-98-01035	Nebraska IV-A,E	Oct-1999	635,552	Pursuing collection
ACF	08-97-46601	Ute Indian Tribe	Oct-1999	62,865	Appeal process
ACF	08-99-57703	Connejos-Costil	Oct-1999	21,145	Transferred to Treasury Offset Program
ACF	01-99-57863	Connecticut	Oct-1999	670,700	Pursuing collection
ACF	06-97-47657	Five Sandoval	Nov-1999	46,660	Transferred to Treasury Offset Program
ACF	04-99-55388	North Carolina	Nov-1999	5,640	Pursuing collection
ACF	04-99-57894	Georgia	Nov-1999	4,143	Pursuing collection
ACF	01-97-48573	Waterbury CT	Nov-1999	54,184	Payment plan
ACF	07-98-50741	Citizens Housing	Dec-1999	2,678	Transferred to Treasury Offset Program
ACF	02-99-58335	Puerto Rico	Dec-1999	75,753	Appeal process
ACF	02-99-57987	New Jersey IV-E	Jan-2000	547	Pursuing collection
ACF	08-99-59826	Crow Creek Si.	Jan-2000	\$ 26,660	Transferred to Treasury Offset Program
ACF	10-99-58040	Washington	Jan-2000	70,011	Pursuing collection
ACF	08-99-59693	Utah	Feb-2000	62,333	Pursuing collection
ACF	08-99-60047	Alamosa HS.	Feb-2000	8,605	Transferred to Treasury Offset Program
ACF	05-98-00010	Wisconsin	Feb-2000	3,318,857	Pursuing collection
ACF	10-00-58628	Kuigpagmiut, In.	Apr-2000	18,119	Appeal process
ACF	10-98-00008	Siletz River Co.	Apr-2000	27,316	Appeal process
ACF	09-97-44614	East Bay Perina.	May-2000	241,892	Pursuing collection
ACF	07-99-57228	Douglas Community	Jun-2000	35,043	Pursuing collection
ACF	09-95-00056	CA/IV-E	Jun-2000	2,597,545	Appeal process

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OPDIV	Audit Report Number	Auditee	Date Issued	Amount (in dollars)	Comments
ACF	09-00-62429	White Mt. Apache	Jul-2000	86,432	Appeal process
ACF	02-01-67912	New York	Jul-2000	93,223	Pursuing collection
ACF	07-00-64873	Nebraska	Jul-2000	42,824	Pursuing collection
ACF	08-00-57179	Turtle Mt. Band	Jul-2000	283	Appeal process
ACF	10-96-00007	Idaho Migrant	Aug-2000	23,885	Pursuing collection
ACF	08-00-63140	Ogden Area CA	Aug-2000	176,207	Appeal process
ACF	10-99-00050	WA State Migrant Council	Aug-2000	989,341	Appeal process
ACF	01-98-02505	MA Dept of Social Services	Aug-2000	4,871,596	Pursuing collection
ACF	08-99-59907	Crow Creek Si.	Aug-2000	344,504	Pursuing collection
				\$ 86,799,547	Subtotal, ACF
AHRQ		None		0	
				\$ -	Subtotal, AHRQ
AoA		None		0	
				\$ -	Subtotal, AoA
CDC	05-96-40217	Wisconsin Assoc. of Black Social Workers, Inc.	Mar-1997	1,649	Pursuing collection
CDC	09-96-41444	Immigrant Center	Mar-1997	2,495	Pursuing collection
CDC	01-96-37165	Haitian American Public Health Initiative	Mar-1997	20,209	Pursuing collection
CDC	03-96-41385	National Assoc. for Equal Support. In Higher Ed.	Apr-1997	51,654	Pursuing collection
CDC	03-98-51634	City of Philadelphia, PA.	Jun-1998	93,690	Pursuing collection
CDC	04-98-51239	State of Alabama	Sep-1998	227,200	Pursuing collection
CDC	03-98-50835	Nat'l Organization of Black County Officials	Jan-1999	19,385	Pursuing collection
CDC	03-98-50836	Nat'l Organization of Black County Officials	Jan-1999	27,140	Pursuing collection
CDC	03-98-50837	Nat'l Organization of Black County Officials	Mar-1999	1,078	Pursuing collection
CDC	10-98-53018	Self Enhancement, Inc.	May-2000	3,452	Pursuing collection
CDC	10-98-53162	People of Color Against Aids Network	Sep-2000	\$ 8,289	Pursuing collection
				\$ 456,241	Subtotal, CDC
CMS	01-89-00518	Blue Shield of MA	Oct-1990	216,053	CMS has instructed the carrier to calculate and recover overpayments.
CMS	01-90-00500E	B/C of Massachusetts	Sep-1990	7,048,076	Repayment agreement
CMS	01-91-00508	Aetna Life-Parts A&B Adm.	Jan-1992	223,655	Additional documentation from the contractor requests for review by OIG.
CMS	01-92-00517	BC of MA	Apr-1993	160,122	Pursuing collection
CMS	01-92-00523	MA BC/BS-Part B Lab Tests	Jan-1994	2,250,000	Waiting a decision by the Asst. US Attorney in Boston pending criminal charges.
CMS	01-93-00512	BC/BS of MA-Lab Test	Jul-1994	426,817	Pursuing collection
CMS	01-94-00510	BCBS of MS -ADM costs	Apr-1995	130,299	Pursuing collection
CMS	01-95-00005	DHS, NH DHS	Jul-1996	30,565	Pursuing collection

HHS Audit Reports Over One Year Old With Outstanding Balances To Be Collected

As of September 30, 2001

OPDIV	Audit Report Number	Auditee	Date Issued	Amount (in dollars)	Comments
CMS	01-95-00503	G/A & Capitol Mclean Ho- Adm Costs	Aug-1995	186,190	Pursuing collection
CMS	01-96-00001	Massachusetts State Div. of Medical Assist.	Jul-1996	1,711,898	Pursuing collection
CMS	01-96-00513	Separately Billable ESRD Lab Tests	Dec-1996	6,300,000	CMS sent tapes and instruction to FIS and ROS. OIG has not yet completed the carrier tapes.
CMS	01-96-00519	Nat'l Medical Care ESRD	Sep-1997	4,319,361	Pursuing collection
CMS	01-96-00527	Clinical Lab Tests by Hospital Outpatient Labs	Dec-1998	43,632,767	Pursuing collection
CMS	01-99-00521	Hematology Indices	Sep-2000	14,000,000	Pursuing collection
CMS	01-99-00523	United Health Care Ins. Cp.	Aug-2000	19,282	Pursuing collection
CMS	02-86-62015	Empire BC/BS	Mar-1988	1,277,575	Contractor appealed and court has ruled in favor of contractor. CMS has filed an appeal in July 1993.
CMS	02-86-62016	Empire BC/BS	Aug-1988	3,027,672	Contractor has signed the closing agreement. An amended OCD is being prepared.
CMS	02-91-01003	Empire BC/BS	Jul-1991	829,551	Contractor is in the process of recouping the overpayment.
CMS	02-91-01022	Prudential Ins.-ADM	Mar-1992	6,837,167	CMS is negotiating with the contractor on the outstanding overpayment.
CMS	02-91-01043	SSS-Part B/ESRD Patient	Apr-1993	844,292	Pursuing collection
CMS	02-92-01004	NJ DHS - Credit Balances for Eight Hosp	Sep-1993	89,839	Pursuing collection
CMS	02-92-01021	BCBSNJ Credit Balances	Jun-1995	\$ 14,900,000	Pursuing collection
CMS	02-92-01023	Beth Israel Med Ctr - G&A	Mar-1993	7,741	Contractor is in the process of removing the unallowable costs from the 1990 Cost Reports.
CMS	02-93-01005	Empire BC/BS - Part B ADM	Mar-1995	576,683	Pursuing collection
CMS	02-93-01023	Island Pro	Oct-1994	155,540	Pursuing collection
CMS	02-96-01010	NYS DSS	Jul-2000	612,121	Under review
CMS	02-96-01034	Staff Blders. Home Health Inc. Buffalo-ORT	Jan-1998	2,046,576	Pursuing collection
CMS	02-97-01041	Audit Clearance Matter	Apr-1999	687,418	Under review
CMS	03-92-00150	Elmira Jeffries MNH	Jan-1994	164,188	The state is in the process of collecting the overpayment.
CMS	03-92-00201	Commonwealth of VA	Jan-1993	205,177	The state is in the process of making a final determination on the overpayment.
CMS	03-92-00602	PA. DPW - Upper limit	Sep-1994	230,520	Pursuing collection
CMS	03-93-00013	Omega Med. Lab.	Nov-1993	1,102	Pursuing collection
CMS	03-93-00025	PBS - Lab Fee Schedules	Sep-1995	953,377	Pursuing collection
CMS	03-95-38380	Commonwealth of VA	Mar-1996	68,333	Pursuing collection
CMS	03-99-57965	District of Columbia	Sep-1999	79,355	Under review
CMS	04-00-64861	State of North Carolina	Sep-2000	24,496	Pursuing collection
CMS	04-91-02004	HCFA RO IV (FL BS-MSP)	Sep-1993	3,370,805	Pursuing collection

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As of September 30, 2001

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CMS	04-92-01022	NC Dpt. of Human Resources	Nov-1992	645,340	CMS initiated a verification process to determine the final disposition of the hospital credit balances. This verification stage is ongoing, however the audit may be closed in the near future.
CMS	04-93-20876	State of NC (OGCFM Lead)	Jul-1993	22,244	Awaiting documentation from state to verify funds were returned.
CMS	04-94-01096	Humana Medical Plans, Inc.	Apr-1995	624,048	Pursuing collection
CMS	04-95-01104	American Health Care-ORT	Jan-1997	1,200,000	Pursuing collection
CMS	04-95-02110	SC BC (Hospice of Lake and Sumter, Inc.) ORT	Apr-1997	4,000,000	Reassessing situation
CMS	04-95-02111	SC BC (Hospice of Florida Suncoast, Inc.) ORT	Mar-1997	14,800,000	Reassessing situation
CMS	04-95-33005	State of MS (OGM)	Aug-1995	63,140	Reviewing state's documentation to ensure that the payment adjustments have been made.
CMS	04-95-33088	State of NC (OGM)	Sep-1995	\$ 11,098 -	State is in the process of determining how much of the overpayment has already been returned to CMS.
CMS	04-95-38310	State of MS (OGM)	Mar-1996	9,069,408	State is in the process of determining how much of the overpayment has already been returned to CMS.
CMS	04-96-01131	Aetna (Integrated Health Svcs. Of Green Briar)-ORT	Nov-1997	202,780	Pursuing collection
CMS	04-96-01138	BC/BS of FL-Lawnwood Reg. Med. Ctr. ORT	Apr-1997	111,986	Contractor is pursuing collection of the remaining overpayment.
CMS	04-96-01148	Aetna Life Insur. Co.	Nov-1997	148,955	Pursuing collection
CMS	04-96-02122	BC of GA (Medical Therapy Serv. Inc.	Oct-1998	791,327	Under review
CMS	04-96-38655	State of NC	Jan-1997	5,053	Reviewing state's supporting documentation to ensure that the payment adjustments have been made.
CMS	04-97-01164	1996 ACR Proposal for FL MCP	Jan-2000	9,660,000	Pursuing collection
CMS	04-97-02130	Mutual of Omaha	Apr-1999	1,709,245	Under review
CMS	04-97-02138	Mutual of Omaha (Silver Springs Health Ctr.)-ORT	Apr-1999	2,382,527	Under review
CMS	04-98-01184	Homebound Medical Care, Inc.	Jun-2000	1,860,760	Pursuing collection
CMS	04-99-01193	Six State Review of O/P Rehab. Facilities	Jun-2000	74,067,804	Pursuing collection
CMS	04-99-55388	State of NC (OGM)	Jun-1999	367,984	Pursuing collection
CMS	04-99-55479	Commonwealth of KY (OGM)	Mar-1999	782,019	Pursuing collection
CMS	04-99-55653	State of TN (OGM)	Nov-1999	309,448	Under review
CMS	04-99-59921	State of KY (OGM)	Oct-1999	184,633	Pursuing collection

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As of September 30, 2001

OPDIV	Audit Report Number	Auditee	Date Issued	Amount (in dollars)	Comments
CMS	05-90-00013	BC/BS of MI - Admin	Dec-1990	2,413,388	This audit must remain open pending resolution of the contractor's termination audit, any related termination agreement and pending lawsuits.
CMS	05-97-00028	OH Dept. of Human Services	Oct-1998	12,674,026	Under review
CMS	05-97-00029	Office of Medicaid Policy and Planning (Indiana)	Mar-1999	2,000,000	Under review
CMS	06-00-61716	State of Texas	Jun-2000	14,698	Pursuing collection
CMS	06-92-00043	BC/BS of Tx., Inc. - GME Costs	Mar-1994	4,252,743	Collection activity suspended pending resolution of an objection lodged by two Medicare providers' legal counsel with the OIG, OGC on January 26, 1994.
CMS	06-95-00095	Palmetto Gov. Ben. Admin. (Fam Hospice/Dallas)-ORT	Apr-1997	\$ 871,306	Reassessing situation
CMS	06-96-00027	Palmetto Gov. Ben. Admin. (VNA of TX Hospice) - ORT	Apr-1997	1,156,341	Reassessing situation
CMS	06-97-00034	Risk base Health Maint.	Jun-1999	55,895	Pursuing collection
CMS	06-97-00055	Texas Dept. of Health	Dec-1998	1,100,000	Pursuing collection
CMS	06-99-00058	State of LA (OGM)	Jun-2000	5,290,000	Pursuing collection
CMS	06-99-56489	State of LA (OGM)	Aug-1999	368,258	Pursuing collection
CMS	07-91-00471	BC/BS of MI - Pension Seg.	Dec-1992	5,021,873	This audit must remain open pending resolution of the contractor's termination audit, any related termination agreement and pending lawsuits.
CMS	07-91-00473	BC/BS of Florida, Inc. - Pension Seg.	Aug-1993	4,755,565	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412). Implementation of the advance agreements will subsume and close out the currently outstanding pension audits.
CMS	07-92-00525	BC/BS of MI, Inc.- Pension	Dec-1992	2,135,884	This audit must remain open pending resolution of the contractor's termination audit, any related termination agreement and pending lawsuits.
CMS	07-92-00604	WVA BC/BS - Term Pension	Jan-1993	617,644	Contractor was declared insolvent and placed in receivership. The DOJ has filed a claim on behalf of CMS for the amount due CMS. The courts will determine how much, if any, Medicare will recover.
CMS	07-92-00608	BC/BS of Missouri	Jun-1993	960,615	CMS will be verifying that corrective action has been completed by the fiscal intermediary.

HHS Audit Reports Over One Year Old With Outstanding Balances To Be Collected

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OPDIV	Audit Report Number	Auditee	Date Issued	Amount (in dollars)	Comments
CMS	07-93-00680	BC/BS of NC - Unfunded Pension Costs	Oct-1994	293,629	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412) Implementation of the advance agreements will subsume and close out the currently outstanding pension audits.
CMS	07-93-00712	PA BS - Pension	May-1995	521,675	Pursuing collection
CMS	07-93-00713	PA BS - Pension	Jun-1995	\$ 5,490,995	Pursuing collection
CMS	07-94-00744	IASD Health Services Corp. - Pension Seg.	Sep-1994	3,079,484	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412). Implementation of the advance agreements will subsume and close out the currently outstanding pension audits.
CMS	07-94-00745	IASD Health Services Corp. - Unfunded Pension	May-1994	574,804	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412). Implementation of the advance agreements will subsume and close out the currently outstanding pension audits.
CMS	07-94-00746	IASD Health Services Corp. - Pension Seg.	May-1994	842,979	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412). Implementation of the advance agreements will subsume and close out the currently outstanding pension audits.
CMS	07-94-00747	IASD Health Services Corp. - Unfunded Pension	May-1994	10,331	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412). Implementation of the advance agreements will subsume and close out the currently outstanding pension audits.

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OPDIV	Audit Report Number	Auditee	Date Issued	Amount (in dollars)	Comments
CMS	07-94-00768	BC/BS of SC - Pension	Sep-1994	\$ 840,493	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412). Implementation of the advance agreements will subsume and close out the currently outstanding pension audits.
CMS	07-94-00769	BC/BS of SC - Pension Costs	Sep-1994	329,001	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412). Implementation of the advance agreements will subsume and close out the currently outstanding pension audits.
CMS	07-94-00770	BC/BS of SC - Unfunded Pension	Sep-1994	793,508	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412). Implementation of the advance agreements will subsume and close out the currently outstanding pension audit.
CMS	07-94-00777	BC/BS of GA - Pension Costs	Oct-1994	90,736	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412). Implementation of the advance agreements will subsume and close out the currently outstanding pension audits.

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OPDIV	Audit Report Number	Auditee	Date Issued	Amount (in dollars)	Comments
CMS	07-94-00778	BC/BS of GA - Unfunded Pension	Oct-1994	\$ 363,921	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412). Implementation of the advance agreements will subsume and close out the currently outstanding pension audits.
CMS	07-94-00779	BC/BS of GA - Pension Seg.	Oct-1994	113,256	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412). Implementation of the advance agreements will subsume and close out the currently outstanding pension audits.
				-	
CMS	07-94-00805	BC/BS of TN - Pension Seg.	Jan-1995	1,400,063	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412). Implementation of the advance agreements will subsume and close out the currently outstanding pension audits.
CMS	07-94-00816	BC/BS of TN - Unfunded Pension	Jan-1995	352,026	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412). Implementation of the advance agreements will subsume and close out the currently outstanding pension audits.

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OPDIV	Audit Report Number	Auditee	Date Issued	Amount (in dollars)	Comments
CMS	07-94-00817	BC/BS of AL - Unfunded Pension	Jul-1995	\$ 912,730	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412). Implementation of the advance agreements will subsume and close out the currently outstanding pension audits.
CMS	07-94-00818	BC/BS of AL - Pension Seg	Jul-1995	951,281	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412). Implementation of the advance agreements will subsume and close out the currently outstanding pension audits.
CMS	07-94-01107	BC/BS of FL - Pension Seg.	Apr-1996	813,122	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412). Implementation of the advance agreements will subsume and close out the currently outstanding pension audits.
CMS	07-95-01126	BC/BS of FL - Unfunded Pension	Apr-1996	4,049,889	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412). Implementation of the advance agreements will subsume and close out the currently outstanding pension audits.

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OPDIV	Audit Report Number	Auditee	Date Issued	Amount (in dollars)	Comments
CMS	07-95-01149	BC/BS of Texas - Pension	Apr-1996	\$ 874,111	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412). Implementation of the advance agreements will subsume and close out the currently outstanding audits.
CMS	07-95-01150	BC/BS of Oregon - Pension Seg.	Aug-1997	191,312	Pursuing collection
CMS	07-95-01151	BC/BS of Oregon - Unfunded Pension	Aug-1997	260,335	Pursuing collection
CMS	07-96-01189	BC of Washington/Alaska - Pension Seg.	Dec-1997	96,740	Pursuing collection
CMS	07-96-38172	State of IA (OGM)	Sep-1996	29,381	State has processed the credits, however, they are still determining when the credits were returned to CMS via the CMS-64.
CMS	07-96-44051	State of IA (OGM)	Feb-1997	45,958	CMS is working with the state to resolve this audit.
CMS	07-97-01205	BC of Washington/Alaska - Pension Seg.	Dec-1997	15,688	Review of pension costs claimed for Medicare reimbursement.
CMS	07-97-01206	BC of Washington/Alaska - Unfunded pension	Dec-1997	106,848	CMS is working to resolve this issue.
CMS	07-97-01209	BC/BS of MS - Pension Seg.	Jan-1998	224,711	Pension segmentation review.
CMS	07-97-01210	BC/BS of MS - Unfunded Pension	Jan-1998	482,549	CMS is working to resolve unfunded pension costs.
CMS	07-97-01211	BC/BS of MS - Pension Costs	Jan-1998	134,312	Review of pension costs claimed for Medicare reimbursement
CMS	07-99-54890	State of IA (OGM)	May-1999	24,656	Pursuing collection
CMS	07-99-59860	State of MO (OGM)	Dec-1999	94,473	Pursuing collection
CMS	08-94-00739	BC/BS of ND - Pension Seg.	Jan-1995	730,875	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412). Implementation of the advance agreements will subsume and close out the currently outstanding pension audits.

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OPDIV	Audit Report Number	Auditee	Date Issued	Amount (in dollars)	Comments
CMS	08-94-00740	BC/BS of NC - Unfunded Pension	Jan-1995	\$ 671,198	CMS is working with all Medicare contractors to obtain signed advance agreements which set forth the terms and conditions of the amended Cost Accounting Standards (CAS 412). Implementation of the advance agreements will subsume and close out the currently outstanding pension audits.
CMS	09-89-00162	Nationwide Employer Project - MSP	Mar-1995	2,218,824	Demand letters were sent to employers listed in the audit. D.C. Circuit Court's decision in the HIAA vs. Shalala case will result in few recoveries of funds from EGHPs, because of EGHPs timely filing limits. CMS is attempting to fix the HIAA decision via new legislation.
CMS	09-95-00072	CA DHS	Nov-1996	4,013,490	Pursuing collection
CMS	09-96-00061	BS of CA	Jun-1998	1,006,192	Reviewing administrative costs.
CMS	09-96-00064	San Diego Hospice Corp. - ORT	Nov-1998	993,779	Under review
CMS	09-96-00088	Care Providers- BC of CA	Jul-1999	901,278	Under review
CMS	09-96-00089	Care Plus Home Health Services - BC of CA	Jul-1999	389,497	Under review
CMS	14-96-00202	Excluded Un-licensed Health Care Providers	Sep-1997	2,931	Pursuing collection
CMS	17-97-00097	CMS Financial Statement Audit for FY 1997	Sep-1998	141,796	Reviewing financial statements for FY 1997
				\$319,827,505	Subtotal, CMS
FDA				0	
				-	Subtotal, FDA
HRSA	01-90-06082	Rural Health Centers Maine	Nov-1990	23,163	Debt referred to Justice Dept. 01/99
HRSA	02-90-06275	Newark Comm. Health Centers	Nov-1990	14,038	Debt referred to Justice Dept.12/98
HRSA	02-91-15053	Northwest Buffalo CHCC	Dec-1991	9,281	Debt referred to Justice Dept.12/98
HRSA	02-92-16577	Newark Comm. Health Centers	Nov-1992	31,708	Demand letter sent
HRSA	03-99-56491	City of Baltimore	Oct-1999	111	Debt referred to Justice Dept.
HRSA	04-93-24751	Vicksburg-Warren CHC	Dec-1993	590	Debt referred to Justice Dept. 1/99
HRSA	04-98-50281	Aaron E. Henry CHC	Sep-1998	3,017	Demand letter sent 6/99

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OPDIV	Audit Report Number	Auditee	Date Issued	Amount (in dollars)	Comments
HRSA	06-93-27049	Greater Houston HIV Alliance	Sep-1994	\$ 20,752	Dept referred to Justice Dept. 12/98
HRSA	07-90-06845	Model Cities Health Corp.	Oct-1990	41,406	Under appeal, 10/97
				144,066	Subtotal, HRSA
IHS	05-99-60620	Red Cliff Band of Lake Superior Chippewa Indians	Jul-1999	1,459	Pursuing collection
IHS	07-99-54163	Ponca Tribe of Nebraska	May-1999	141,475	Pursuing collection
IHS	08-99-55284	South Dakota Urban Indian Health	Jun-1999	902,046	Pursuing collection
IHS	08-99-55285	South Dakota Urban Indian Health	Jun-1999	902,377	Pursuing collection
IHS	08-99-56446	Sisseton-Wahpeton Sioux Tribe	May-1999	5,843	Pursuing collection
IHS	08-00-56759	South Dakota Urban Indian Health	Nov-1999	10,933	Pursuing collection
IHS	08-00-59899	South Dakota Urban Indian Health	Nov-1999	5,496	Pursuing collection
IHS	08-00-61777	Turtle Mountain Band of Chippewa Indians	Nov-1999	104,590	Pursuing collection
IHS	09-00-58580	Tohono O'Odham Nation	Nov-1999	6,456	Pursuing collection
IHS	05-00-60452	St. Croix Chippewa of Wisconsin	Dec-1999	26,363	Pursuing collection
IHS	05-00-60454	St. Croix Chippewa of Wisconsin	Dec-1999	224,452	Pursuing collection
HIS	09-00-60032	Lovelock Paiute Tribe	Dec-1999	74,187	Pursuing collection
IHS	09-00-60444	Yomba Shoshone Tribe	Dec-1999	64,030	Pursuing collection
IHS	10-00-59080	Norton Sound Health Corporation	Dec-1999	15,000	Pursuing collection
IHS	08-00-60654	Spirit Lake	Jan-2000	22,031	Pursuing collection
IHS	09-00-60443	Yomba Shoshone Tribe	Jan-2000	41,373	Pursuing collection
IHS	10-00-62761	Burns Paiute Tribe	Feb-2000	53,516	Pursuing collection
IHS	09-00-62572	Fresno Indian Health Assoc., Inc.	Feb-2000	10,720	Pursuing collection
IHS	08-00-61852	Native American Services Agency	Feb-2000	2,575	Pursuing collection
IHS	09-00-61853	Fresno Indian Health Assoc., Inc.	Mar-2000	11,963	Pursuing collection
IHS	07-00-63881	Santee Sioux Tribe of Nebraska	Apr-2000	10,187	Pursuing collection
IHS	10-00-63684	Hoh Indian Tribe	Apr-2000	13,602	Pursuing collection
				\$ 2,650,674	Subtotal, IHS
NIH		None		0	
				\$ 0	Subtotal, NIH
OS	06-98-53934	Osage of OK	Feb-1999	577	Transferred to the Treasury Offset Program

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OPDIV	Audit Report Number	Auditee	Date Issued	Amount (in dollars)	Comments
OS	08-86-43199	American Indian Healthcare, Inc.	Jan-1997	\$ 12,696	Transferred to the Treasury Offset Program
OS	08-87-05251	Devil Lake	Sep-1993	50,333	Transferred to the Treasury Offset Program
OS	08-99-59826	Crow Creek Sioux Tribe	Feb-2000	14,448	Transferred to the Treasury Offset Program
OS	09-93-24906	CA Institute	Apr-1994	56,758	Transferred to the Treasury Offset Program
OS	09-96-39220	Public School	Apr-1996	4,396	Transferred to the Treasury Offset Program
OS	09-98-51231	Tonto Apache	Oct-1998	2,257	Transferred to the Treasury Offset Program
OS	09-98-52613	Marianas	Dec-1998	639,432	Transferred to the Treasury Offset Program
OS	09-99-57597	Bear River Band	Mar-2000	1,648	Transferred to the Treasury Offset Program
OS	10-93-22826	Nooksack Indian	Nov-1993	3,323	Transferred to the Treasury Offset Program
OS	10-00-57229	State of Oregon	Sep-1999	6,479	Transferred to the Treasury Offset Program
OS/OPA	09-93-26171	Tohono O'Odham Nation	Mar-1994	57,090	Pursuing collection
				\$ 849,437	Subtotal, OS
PSC	03-90-00453	State of W.V.	Mar-1991	12,850,856	At District Court, collection suspended on 3/97.
				\$ 12,850,856	Subtotal, PSC
SAMHSA	04-04183	Columbus Co. Services Mgmt.	Jul-1994	35,167	Pursuing collection
SAMHSA	01-51136	United Maine Families	Jan-2000	9,535	Pursuing collection
SAMHSA	09-40113	Marianas Assoc. for Retarded Citizens	May-1996	1,023	Pursuing collection
SAMHSA	09-48966	Karidat	Sep-1997	8,696	Pursuing collection
				\$ 54,421	Subtotal, SAMHSA
				\$423,632,747	TOTAL, HHS

Summary of HHS Component Audit Reports Over One Year Old

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OPDIV	Number of Reports	Amount to be Collected (in dollars)
ACF	120	\$86,799,547
DPM	0	0
AOA	0	0
CDC	11	456,241
FDA	0	0
CMS	118	319,827,505
HRSA	9	144,066
IHS	22	2,650,674
NIH	0	0
OS	12	849,437
PSC	1	12,850,856
SAMHSA	4	54,421
Total	297	\$423,632,747